



2022 Annual Fiscal Report
California Community College
Reporting Year: 2020-2021
Final Submission
04/08/2022

Barstow Community College
2700 Barstow Road
Barstow, CA 92311

General Information

#	Question	Answer
1.	Confirm College Information	Confirmed
2.	District Name: Is the college a single college district?	Barstow Community College District Yes
2. Additional Information: If the college is a single college district, questions 21a, 21b, 22, 23 and 24 will "auto fill" from 18a, 18b, 4a, 6a, and 6d respectively.		
3.	a. Name of College Chief Business Officer (CBO) b. Title of College CBO c. Phone number of College CBO d. E-mail of College CBO e. Name of District CBO f. Title of District CBO g. Phone number of District CBO h. E-mail of District CBO	Deedee Garcia Vice President of Administrative Services 7602527673 dgarcia@barstow.edu Deedee Garcia Vice President of Administrative Services 7602527673 dgarcia@barstow.edu
3. Additional Information: The District CBO email address will be copied on the final report once it has been approved by the CEO		

DISTRICT DATA (including single college organizations) Revenue

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)		FY 18/19	FY 19/20	FY 20/21																												
4.	a. Total Unrestricted General Fund Revenues (excluding account 8900)	\$ 22,687,677	\$ 24,519,404	\$ 25,447,710																												
	b. Other Unrestricted Financing Sources (Account 8900)	\$ 17,391	\$ 67,026	\$ 145,556																												
	i. Other Unrestricted Financing Sources (account 8900) is primarily comprised of (two largest components, if applicable):	<table border="1"> <thead> <tr> <th>Year</th> <th>Description</th> <th>Amount</th> <th>Sustainable/One-time</th> </tr> </thead> <tbody> <tr> <td>FY 18/19</td> <td>Categorical Program Corrections from Prior Years</td> <td>\$ 17,391</td> <td>One-time</td> </tr> <tr> <td>FY 18/19</td> <td></td> <td>\$ 0</td> <td></td> </tr> <tr> <td>FY 19/20</td> <td>Categorical Program Corrections from Prior Years</td> <td>\$ 67,026</td> <td>One-time</td> </tr> <tr> <td>FY 19/20</td> <td></td> <td>\$ 0</td> <td></td> </tr> <tr> <td>FY 20/21</td> <td>HEERF Funds</td> <td>\$ 140,513</td> <td>HEERF</td> </tr> <tr> <td>FY 20/21</td> <td>Categorical Program Corrections from Prior Years</td> <td>\$ 5,043</td> <td>One-time</td> </tr> </tbody> </table>			Year	Description	Amount	Sustainable/One-time	FY 18/19	Categorical Program Corrections from Prior Years	\$ 17,391	One-time	FY 18/19		\$ 0		FY 19/20	Categorical Program Corrections from Prior Years	\$ 67,026	One-time	FY 19/20		\$ 0		FY 20/21	HEERF Funds	\$ 140,513	HEERF	FY 20/21	Categorical Program Corrections from Prior Years	\$ 5,043	One-time
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4. Additional Information: ACCJC does not count other unrestricted financing sources as a regular and ongoing source of revenue, unless it is a sustainable annual revenue. ACCJC will count HEERF funds as sustainable for 2020-21. Transfers-in from OPEB trusts are not sustainable; list as one-time.																																
5.	(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)	FY 18/19	FY 19/20	FY 20/21																												
	a. Net (Adjusted) Unrestricted General Fund Beginning Balance	\$ 5,990,137	\$ 4,220,361	\$ 7,308,357																												
	b. Net Unrestricted General Fund Ending Balance, including transfers in/out	\$ 4,220,361	\$ 5,892,650	\$ 11,557,295																												

5. Additional Information:

- a. use adjusted beginning fund balance from CCFS 311 Annual
- b. This amount is the amount reported on the CCFS 311 report after transfers in/out

Expenditures/Transfers (General Fund Expenditures/Operating Expenditures)

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)

	FY 18/19	FY 19/20	FY 20/21
6. a. Total Unrestricted General Fund Expenditures (including account 7000)	\$ 24,474,844	\$ 23,260,638	\$ 21,198,772
b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	\$ 16,331,409	\$ 18,762,949	\$ 17,207,401
c. Other Unrestricted General Fund Outgo (6a - 6b)	\$ 4,797,437	\$ 1,457,151	\$ 1,416,066
d. Unrestricted General Fund Ending Balance	\$ 4,220,361	\$ 5,892,650	\$ 11,557,295
e. If the report year closed with an Unrestricted General Fund deficit, does the district anticipate to close 21/22 with a deficit?			N/A
i. If yes, what is the estimated unrestricted deficit?			

6. Additional Information:

- d. 6.d. same as 5.b., which includes transfers in/out

Liabilities - Debt

	FY 18/19	FY 19/20	FY 20/21
7. Did the District borrow funds for cash flow purposes?	No	No	No
8. Total Borrowing/Total Debt — Unrestricted General Fund			
a. Short-Term Borrowing (TRANS, etc)	\$ 0	\$ 0	\$ 0
b. Long-Term Debt (COPs, Capital Leases, other long-term borrowing):	\$ 0	\$ 0	\$ 0

8. Additional Information:

- a. list total short-term Unrestricted General Fund Borrowing/Debt
- b. list total long-term Unrestricted General Fund Borrowing/Debt (not G.O. Bonds)

	FY 18/19	FY 19/20	FY 20/21
9. a. Did the district issue long-term debt instruments or other new borrowing (not G.O. bonds) during the fiscal year noted?	No	No	No
b. What type(s)	N/A	N/A	N/A
c. Total amount	\$ 0	\$ 0	\$ 0

	FY 18/19	FY 19/20	FY 20/21
10. Debt Service Payments (Unrestricted General Fund)	\$ 0	\$ 0	\$ 0

10. Additional Information:

This amount also includes transfers made from the Unrestricted General Fund to any other fund for the purposes of debt service payments

Other Post Employment Benefits

	FY 20/21
11. (Source: Most recent GASB 74/75 OPEB Actuarial Report)	
a. Total OPEB Liability (TOL) for OPEB	\$ 2,918,496
b. Net OPEB Liability (NOL) for OPEB	\$ -1,397,628
c. Funded Ratio [Fiduciary Net Position (FNP/TOL)]	144.15 %
d. NOL as Percentage of OPEB Payroll	10.57 %
e. Service Cost (SC)	\$ 225,613

f. Amount of Contribution to Annual Service Cost, plus any additional funding of the Net OPEB Liability	\$ -154,365
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11. Additional Information:

Annual contribution to the Service Cost is generally the pay-as-you-go cost paid by the unrestricted general fund. Any contribution to the NOL is generally above that amount, and is paid into an Irrevocable Trust during the fiscal year. Please list both amounts here. Note this does not include any change in value or investment earnings of the trust.

12. Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date (mm/dd/yyyy)	06/30/20
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a. Has an irrevocable trust been established for OPEB liabilities?	Yes		
	FY 18/19	FY 19/20	FY 20/21
13. b. Amount deposited into OPEB Irrevocable Trust	\$ 0	\$ 0	\$ 0
c. Amount deposited into non-irrevocable Reserve specifically for OPEB	\$ 0	\$ 0	\$ 0
d. OPEB Irrevocable Trust Balance as of fiscal year end	\$ 4,409,434	\$ 4,563,163	\$ 5,709,906
e. Has the district utilized OPEB or other special retiree benefit funds to help balance the general fund budget in 2020/21?	No		

13. Additional Information:

b. Add amounts deposited during the fiscal year. These amounts are usually included in the District's Annual Audit, and trust is referred to as Fiduciary Trust or Plan Fiduciary.
e. If "yes", that description and amount should be reported in 4.b.i. for FY 20/21

Cash Position

	FY 18/19	FY 19/20	FY 20/21
14. Cash Balance at June 30 from Annual CCFS-311 Report (Combined General Fund Balance Sheet Total – Unrestricted and Restricted-accounts 9100 through 9115)	\$ 7,156,932	\$ 9,699,574	\$ 10,104,205
15. a. Does the district prepare cash flow projections during the year?	Yes		
b. Does the district anticipate significant cash flow issues during 21/22?	No		

15. Additional Information:

b. Significant cash flow issues are defined as needing additional cash equal to or exceeding 15% of unrestricted GF revenues

Annual Audit Information

16. Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the institution's response to any audit exceptions (mm/dd/yyyy)	03/21/22		
NOTE: Audited financial statements are due to the ACCJC no later than April 8, 2022. A multi-college district may submit a single district audit report on behalf of all the colleges in the district.			
	FY 18/19	FY 19/20	FY 20/21
17. a. List the number of audit findings (financial statement, federal compliance, and state compliance) for each year. (Enter 0 if none):	5	3	6
b. From Summary of Auditors Results (Annual Audit) for 2020-21 (this is usually a single page at the beginning of the Findings and Questioned Costs section):			
<u>Financial Statements</u>			
i. Type of auditor's report issued	Unmodified		
ii. Internal Control Material Weaknesses identified	Yes		
iii. Internal Control Significant Deficiencies identified	Yes		
<u>Federal Awards</u>			
i. Type of auditor's report issued on compliance	Unmodified		
ii. Internal Control Material Weaknesses identified	No		
iii. Internal Control Significant Deficiencies identified	Yes		

iv. Qualified as low-risk auditee	<input type="text" value="No"/>
<u>State Awards</u>	
i. Type of auditor's report issued on compliance	<input type="text" value="Modified"/>
If qualified, how many state programs were qualified	<input type="text" value="2"/>
ii. Internal Control Material Weaknesses identified	<input type="text" value="N/A"/>
iii. Internal Control Significant Deficiencies identified	<input type="text" value="N/A"/>

Other District Information

		FY 18/19	FY 19/20	FY 20/21
18.	a. Final Adopted Budget — budgeted Full Time Equivalent Students (FTES) (Annual Target)	<input type="text" value="2,582"/>	<input type="text" value="2,556"/>	<input type="text" value="2,556"/>
	b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	<input type="text" value="2,551"/>	<input type="text" value="2,556"/>	<input type="text" value="1,875"/>

18. Additional Information:

- a. Resident FTES only.
b. Report resident FTES only. Please use actual FTES, not hold harmless FTES.

		FY 18/19	FY 19/20	FY 20/21
19.	Number of FTES shifted into the fiscal year, or out of the fiscal year	<input type="text" value="-120"/>	<input type="text" value="112"/>	<input type="text" value="92"/>

19. Additional Information:

- d. If the District shifted both in and out of a fiscal year, report the net (positive or negative). A negative number may be entered. For FTES shifted into a given year, that same amount should be subtracted from the corresponding report year.

	a. During the report year, did the district settle any contracts with employee bargaining units?	<input type="text" value="No"/>
	b. Did any negotiations remain open?	<input type="text" value="Yes"/>
20.	c. Describe significant impacts of settlements. If any negotiations remain open over one year, describe length of negotiations, and issues	<p>The District is currently in negotiations with BCFA. Between January 15, 2020, and May 13, 2020, the parties met and conferred approximately seven (7) times regarding joint priorities and issues to address in negotiations. Between May 27, 2020, and December 2, 2021, the parties met to negotiate terms of a successor agreement on thirty (30) separate occasions, culminating in tentative agreements on nine (9) separate contract articles. No tentative agreement has been reached on Article 7 ("Hours, Terms, and Conditions of Employment"), Article 8 ("Salary") Article 9 ("Health and Welfare Benefits"), and Article 12 – Evaluations and evaluation forms.</p> <p>The parties are currently at impasse mediation and have met on three occasions with the mediator. Significant progress has been made in all areas and it is anticipated that an agreement will be reached prior to factfinding. It is not anticipated that there will be a significant impact, as the current economic proposals on the table are within or below the State-funded COLA.</p>

College Data

NOTE: For a single college district the information is the same that was entered into the District section of the report.				
		FY 18/19	FY 19/20	FY 20/21
21.	a. Final Adopted Budget - budgeted Full Time Equivalent Students (FTES) (Annual Target)	<input type="text" value="2,582"/>	<input type="text" value="2,556"/>	<input type="text" value="2,556"/>
	b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	<input type="text" value="2,551"/>	<input type="text" value="2,363"/>	<input type="text" value="1,875"/>
	c. Is the college experiencing enrollment decline in the current (21/22) year?	<input type="text" value="Yes"/>		
	i. If yes, what is the estimated FTES decline?	<input type="text" value="-594"/>		

21. Additional Information:

- For a single college district the information is the same that was entered into the District section of the report.

		FY 18/19	FY 19/20	FY 20/21
22.	Final Unrestricted General Fund allocation from the District (for Single College Districts, use the number in 4a.)	<input type="text" value="\$ 22,687,677"/>	<input type="text" value="\$ 24,519,404"/>	<input type="text" value="\$ 25,447,710"/>
23.	Final Unrestricted General Fund Expenditures (for Single College	<input type="text" value="\$ 24,474,844"/>	<input type="text" value="\$ 23,260,638"/>	<input type="text" value="\$ 21,198,772"/>

Districts, use the number in 6a.)

23. Additional Information:

For a college within a multi-college District, include District allocated costs.

24.	Final Unrestricted General Fund Ending Balance (for Single College Districts, use the number in 6d.)	FY 18/19	FY 19/20	FY 20/21
		\$ 4,220,361	\$ 5,892,650	\$ 11,557,295
25.	What percentage of the Unrestricted General Fund prior year Ending Balance did the District permit the College to carry forward into the next year's budget?	FY 18/19	FY 19/20	FY 20/21
		100 %	100 %	100 %
26.	USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	Cohort Year 2016	Cohort Year 2017	Cohort Year 2018
		0 %	0 %	0 %

District and College Data

27. a. Were there any executive or senior administration leadership changes at the College or District during the most recent report year, including June 30? List for the District and for the College. Yes

b. Please describe the leadership change(s)

7/1/20 Tim Botengan, VP Academic Affairs - Incoming
 7/1/20 Herb English, VP Student Services - Incoming
 8/26/20 Dave Clausen, VP Administrative Services - Outgoing
 12/31/20 Karen Kane, Executive VP of Academic Affairs and Student Services - Outgoing
 3/3/21 Jennifer Burchett, VP Human Resources - Incoming
 5/17/21 Deedee Garcia, VP Administrative Services - Incoming

c. How many executive or senior administration positions have been replaced with an interim, or remain vacant, as of 6/30/2021? 0

27. Additional Information:

Senior administrative leadership generally includes the Chief Executive Officer (CEO) of the college/district and any administrators who report to that position and/or sit on the CEO's cabinet or executive committee. 'Senior executive leadership' always includes the chief business official, chief financial officer of the college/district.

The data included in this report are certified as a complete and accurate representation of the reporting college.

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